



DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida



FOLLOW – UP AUDIT OF THE CLERK OF THE CIRCUIT COURT CIVIL COURT RECORDS SUPPORT/FAMILY SECTION



Hector Collazo Jr. - Inspector General/Chief Audit Executive

Audit Team

Melissa Dondero, CPA, CIA, CIG, CIGA, CIGI, CITP, CRMA, CFS – Assistant Inspector General
Cassy Moreau, CFE, CAMS, CIGA, CIGI – Inspector General II

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Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

Division of Inspector General

510 Bay Avenue
Clearwater, FL 33756
Telephone: (727) 464-8371
Fax: (727) 464-8386
Fraud Hotline: (727) 45FRAUD (453-7283)
Clerk's website: www.mypinellasclerk.org

May 3, 2018

The Honorable Ken Burke
Clerk of the Circuit Court and Comptroller

We have conducted a Follow-Up Audit of the Clerk of the Circuit Court Civil Court Records Support/Family Section. The objectives of our review were to determine the implementation status of our previous recommendations.

Of the five recommendations contained in the audit report, we determined that four have been implemented and one is no longer applicable, as the Clerk's policy has changed. The status of each recommendation is presented in this follow-up review.

We appreciate the cooperation shown by the staff of Clerk of the Circuit Court Civil Court Records Department (Support/Family Section) during the course of this review.

Respectfully Submitted,

Hector Collazo Jr.
Inspector General/Chief Audit Executive



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INTRODUCTION

Scope and Methodology

We conducted a follow-up audit of the Clerk of the Circuit Court Civil Court Records Support/Family Section. The purpose of our follow-up review is to determine the status of previous recommendations for improvement.

The purpose of the original audit was to determine if:

1. Child support payments received were disbursed in compliance with Florida Statutes (F.S.) Chapter 61.
2. Case files were accurately documented.
3. Delinquency accounts were processed appropriately.
4. Child support was enforced appropriately.

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the implementation of the recommendations for improvement.

Our follow-up audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and, accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. Our follow-up testing was performed during the month of March 2018. The original audit period was September through December 2015. However, transactions and processes reviewed were not limited by the audit period.

Overall Conclusion

Of the five recommendations in the report, we determined that four were implemented, and one was no longer applicable. We commend management for implementation of our recommendations.

Status

OFI NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
1	<i>New Case Information Was Not Entered In The Child Support System.</i>					
	Ensure that the child support system is updated appropriately and evaluate opportunities to increase staff awareness to avoid manual errors in the future.	✓				
2	<i>Party's Personal Information Did Not Agree Between Odyssey And The Child Support System.</i>					
	Ensure that personal information related to parties of child support cases be updated in Odyssey to remain current. Management should discuss the clerical error with staff to assure non-recurrence.	✓				
3	<i>Various Minor Operational Issues.</i>					
	Ensure that processes are updated related to the operational issues noted so that inadvertent errors do not repeat. Specifically:					
A	Ensure exception reports are signed upon review and maintained.	✓				
B	Ensure delinquency notices are sent according to Florida Statutes.	✓				
C	Adjust procedures for processing motions to contest to ensure that when they are not being mailed to all parties by another Civil Court Records section, that they are documented and mailed by Support.					✓

Background

The Clerk of the Circuit Court and Comptroller (Clerk) is the official record keeper for matters related to court ordered child support and has a vital role as an essential participant in the establishment, modification, collection, disbursement, and enforcement of child support orders and payments. The Clerk maintains the official payment record of the court for assessments, payments received, arrearages, liens, and current mailing addresses of all parties.

Support is one of six sections under the Clerk of the Circuit Court, Civil Court Records Department. The other sections are Counter Services, Court Registry, Mailroom, Certification, Self-Help Center, Night Shift, Process/Legal, and Intake/Appeals/Evidence. Support has one supervisor and 13 employees, 2 of which are Senior Fiscal Records Specialists, 8 of which are Fiscal Records Specialists, and 3 of which are Court Records Specialists. The Civil Court Records Department has 80 full-time equivalent employees.

In 1992, the state legislature mandated a statewide Child Support Enforcement Collection System (CLERC system) whereby data on child support payers, arrearages, and other statistical information would be captured in the local system and transmitted daily through the Florida Court Clerks & Comptrollers (FCCC) to the Florida Department of Revenue (DOR) in Tallahassee. The CLERC system, which is maintained by the FCCC, resulted in standardized payment processing throughout the state and is used to assist in the discharge of the Clerk's responsibility related to enforcement activities.

In October 1999, the Clerk began participating in the State Disbursement Unit (SDU), which is operated by a contractor with oversight by DOR. The SDU is responsible for the collection and disbursement of payments for all child support cases enforced by DOR pursuant to Title IV-D of the Social Security Act. In addition, the SDU is responsible for all child support cases not being enforced by DOR pursuant to Title IV-D of the Social Security Act in which the initial support order was issued in this state on or after January 1, 1994, and in which the obligor's child support obligation is being paid through an Income Deduction Order (referred to as private cases). As of April 2001, per the cooperative agreement between the Clerk of the Circuit Court and DOR, the SDU also processes all other child support case collections and disbursements for Pinellas County, which are also referred to as private cases.

Payment information is downloaded each day from the SDU via the CLERC system. Payments received are processed and then forwarded to the proper party by the SDU Office. Support has access to update the CLERC system as necessary. For example, certain payments may not be automatically posted to cases during the download process and need to be researched to determine where the payment should be posted. Support staff will review the case information and manually post these payments to the CLERC system before approving the release of these payments by SDU.

Support also processes the intake of DOR child support cases, which include Administrative Cases, Requests to Register Foreign Support Orders, Notice of Filing Uniform Interstate

Follow – Up Audit of The Clerk of the Circuit Court Civil Court Records Support/Family Section

Family Support Act (UIFSA) cases, and Foreign Notice to Clerk to Assign Case Numbers. DOR cases are generally received via U.S. mail and processed by scanning the case documents into Odyssey and manually entering the case information into the CLERC system if applicable.

Delinquency Notices, Judgment Liens, Lien Payoffs, correspondence regarding support accounts, Motions to Contest a Delinquency, Driver's License Suspensions, Writs of Bodily Attachment, and other miscellaneous pleadings regarding support are also processed by Support. These pleadings are generally received and scanned into Odyssey by the Clerk's Night Shift Section. The Night Shift Section will forward these cases to the Support queue in Odyssey, where Support staff review and process the pleadings. Support may have to enter these cases into the CLERC system, update case information in Odyssey, or both.

Family case intake includes processing dissolution of marriage, name change, paternity, and adoption cases filed through the e-filing portal (or occasionally in person) by docketing the cases into Odyssey. In addition to processing new family cases, Support is responsible for initial summons issuance for all family cases. Family Intake staff access the e-filing portal and automatically transmit the case documents to Odyssey after their initial review. Once in Odyssey, Support staff's role is complete in the process, except for adoption cases. Adoption case documents are printed and sent to various court employees for further processing, depending on the type of adoption.

Support relies heavily on the staff's knowledge of the processes because a majority of the work is manual. Since Odyssey and the CLERC system are not connected, information is either manually entered from one to the other, or data from one is used to identify changes needed in the other.

STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions taken by management on the Recommendations for Improvement in our original audit of the Clerk of the Circuit Court Civil Court Records Support/Family Section. The recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

1. New Case Information Was Not Entered In The Child Support System.

We noted that in two instances, discussed below, cases were not entered or updated appropriately in the child support system. Florida Statute 61.181 states that the Clerk shall maintain records listing: the obligor's name, address, social security number, place of employment, and any other sources of income, the obligee's name, address and social security number, the amount of support due as provided in the court order, the schedule of payment as provided in the court order, etc.

- A. We tested five of 44 total new child support cases received in Odyssey from the Night Shift Section during the period of December 8 – 14, 2015. We noted that in one instance, the new child support case was not created in the child support system (Case No. 12-002646-FD) due to an oversight by staff. The case was entered after we discussed it with management.
- B. We tested five of 27 total new writs of bodily attachment received in Odyssey from the Night Shift Section during the period of December 8 – 14, 2015. We noted that in one instance, the writ included an order of contempt that established the writ and also established new payment terms, which were not entered into the child support system (Case No. 01-11657-FD). The writ warning and amount due to purge the writ were entered on the parent case instead of the sub-case. The new payment terms and memo were not entered on either case due to an oversight by staff processing the writ. The case terms were added and the warning and amount due were added to the appropriate case after we discussed the case with management.

In both instances, the cases were delayed being processed because of the oversight since the effective dates of the orders passed before we alerted management of the errors. The new child support case order dated December 9, 2015 indicated that the case should start on January 1, 2016. The case was entered on January 6, 2016. The order of contempt, which was signed and ordered on December 4, 2015, indicated the new terms should start on the next charge date. The changes were entered on January 5, 2016.

We Recommended Management ensure that the child support system is updated appropriately and evaluate opportunities to increase staff awareness to avoid manual errors in the future.

Status:

Implemented. New employees go through a formal training, which is documented in a log. After the initial training, employees receive continuous feedback/training from their superiors. Furthermore, Management addresses identified issues during monthly staff meetings.

2. Party's Personal Information Did Not Agree Between Odyssey And The Child Support System.

For one of the cases reviewed, the non-custodial parent's address was not updated in Odyssey. The address from the most recent demographic information sheet did not appear in the Odyssey "Parties" section, but did get updated in the child support system. We reviewed five of 44 total new child support cases received in Odyssey from the Night Shift Section during the period of December 8 – 14, 2015.

Florida Statute 61.181 requires that the Clerk's records are up to date with correct contact information for all parties involved. We were unable to determine what caused the difference in information in Odyssey. Since inaccurate information can lead to errors when processing future child support transactions, management should determine if additional training is needed to reinforce the manual components of case maintenance.

We Recommended Management ensure that personal information related to parties of child support cases be updated in Odyssey to remain current. Management should discuss the clerical error with staff to assure non-recurrence.

Status:

Implemented. All new staff have been trained to reconcile customer demographics information in all applicable systems, SmarTerm, and Odyssey, when working on any case. Management has reminded existing staff to be similarly diligent.

3. Various Minor Operational Issues.

We noted minor operational issues that relate to child support processing. Although the items do not represent major risk to the operations, addressing the issues will improve the internal controls in that area:

- A. We reviewed exception reports on all working days (21) in September 2015 and noted the following:
- DOR Pending Receipt of Order Cases Report – 3 (14%) of 21 were not signed.
 - Stop Payment/Void Report - 5 (24%) of 21 were not signed.

- Changed Address Report – 8 (38%) of 21 were not signed.
- Misapplied Processed List – 6 (29%) of 21 were not signed.
- SDU Pending Receipts Report – 2 (10%) of 21 were missing.

We were unable to determine the cause for the missing reports or the reports that were missing signatures. There is no documented assurance that the reports were reviewed and processed if they are not signed and maintained consistently. Additionally, it is difficult to determine if exceptions were processed without documentation. Exception reports that are reviewed for data accuracy should be signed to indicate they have been processed and should be consistently maintained so that it is known if exceptions exist for a specific day. The department internal procedures are silent on the requirement of the performing staff to approve the report review.

- B. Out of 27 total cases reviewed on September 9, 2015, seven cases were determined to be delinquent and sent delinquency notices and 20 cases were not. We reviewed all 27 cases and noted that one of the 20 that was not sent a delinquency notice should have been sent a delinquency notice.

The case was delinquent for over 15 days and for an amount greater than the periodic payment plus \$5.

Case No.	Delinquency Amount as of 9/9/15	SUPPORT Obligation	Obligation + \$5
14-0001443-FD	\$40.25	\$35.00	\$40.00
	Date	Amount	Running Balance
Balance Due	9/9/2015		40.25
Assessment	9/1/2015	35.00	40.25
Payment	8/6/2015	(35.00)	5.25

We noted the delinquency notice was eventually sent for this case on November 3, 2015. Staff indicated the case must have been missed when reviewing the delinquency report on September 9, 2015. Without notifying a customer of their delinquent account, it cannot be resolved. Per Florida Statute 61.14:

“When an obligor is 15 days delinquent in making a payment or installment of support and the amount of the delinquency is greater than the periodic payment amount ordered by the court, the local depository shall serve notice on the obligor informing him or her of...”

- C. We reviewed five of 24 total motions to contest, received in Odyssey from the Night Shift Section, during the period of December 8 – 14, 2015. For three of five (60%)

motions to contest, it was not clear if a copy of the motion to contest was sent to the petitioner. Support indicated they send a copy of the motion to all parties when they send the notice of hearing, but the motion to contest is not documented as sent by Support. For the two cases where we reviewed the certificate of mailing of the motion, it was sent by another Civil Court Records section. Management indicated that although internal procedures require a copy of the motion to be sent to all parties, current procedures do not require documentation of this step.

We Recommended Management ensure that processes are updated related to the operational issues noted so that inadvertent errors do not repeat. Specifically:

- A. Ensure exception reports are signed upon review and maintained.
- B. Ensure delinquency notices are sent according to Florida Statutes.
- C. Adjust procedures for processing motions to contest to ensure that when they are not being mailed to all parties by another Civil Court Records section, that they are documented and mailed by Support.

Status:

- A. **Implemented.** Support staff charged with processing State Disbursement Unit (SDU) download reports, as well as the senior workers and/or supervisor who reviews the processing of said reports, each respectively sign (initial) and date these reports.
- B. **Implemented.** Staff sends delinquency notices in accordance with all applicable Florida Statutes at the appropriate time(s), and in adherence with rules applying to monetary trigger amounts.
- C. **No Longer Applicable:** The Support staff clerk who processes motion(s) to contest, and subsequently sets hearings and generates the notice of hearing, is the clerk who sends notice to all interested parties. Courtesy copies of pro se motions, or otherwise, are no longer mailed out by Clerk's Support or the mailroom staff to parties, as they are no longer required to do so statutorily. The IG staff determined the recommendation is no longer applicable, as the department is no longer required to issue the courtesy notices per the updated Civil Court Records Department's Support Manual. The Support Manual states, "Effective 11/2016 the Clerk is no longer providing courtesy copies of motions to case parties. It is the responsibility of the moving party to provide said copies."



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KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
& COMPTROLLER
PINELLAS COUNTY, FLORIDA

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Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756